Comptroller's Directive No. 2-05
Attachment 12
Agency Fund Financial Statement Template

Purpose

This attachment is used to obtain the financial statement and footnote information for agency funds. This attachment is similar to prior year's Attachment 12.

Applicable agencies

This attachment is applicable to all agencies with agency funds specified on pages 10-12 in the **Preparation of GAAP Basis (GASBS No. 34) Financial Statement Templates (Attachments 8-12)** section of this Directive.

Due date

August 18, 2005

Submission requirements

Contact DOA if the agency has any problems with the files.

A separate template must be completed for each agency fund specified in the Directive. After downloading the files, rename the spreadsheet file using the agency number followed by Att12-Fund Number. For example, if agency 151 has three agency funds, three attachments will be submitted. The attachments will be renamed as 151Att12-AF1.xls, 151Att12-AF2.xls, and 151Att12-AF3.xls.

Submit the excel spreadsheet electronically to finrept@doa.virginia.gov.

Copy APA via E-mail to APAFinRept@apa.virginia.gov.

Do not submit paper copies of the excel attachment.

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Attachment revisions

If attachment revisions are made subsequent to DOA acknowledgement of receipt and acceptance of the original attachment submission, **resubmit the revised attachment AND complete the Revision Control Log Tab in the attachment excel file.**

Enter the revision date, applicable excel file tab name, row number and column letter revised, and the previous and revised information. Document text changes and numerical changes. Only enter changes for amounts actually keyed. For example, if a non-keyed, calculated total changes as a result of the revision, this does not need to be documented on the Revision Control Log.

If the attachment is revised more than once, do not delete control log revision information from the previous revision. Enter the new revision date and the additional revisions in the rows following the initial revision rows. This log should document all revisions from the initial attachment submission.

General information

1. The templates include numerous features, including automated comments and validation messages, to assist in the preparation and review of financial data. Prior year ending balances will also automatically populate based on the agency fund selected from the drop down list.

2. Cash, cash equivalent, and investment footnotes (tabs 1A, 1B, & 1C) have changed for fiscal year 2005 due to the implementation of GASBS No. 40. Refer to **Attachment 20, Cash, Cash Equivalents, and Investments at June 30** for guidance on completing these tabs.

3. Ensure that all spreadsheet tabs applicable to the data entered on the template are completed.

4. Refer to the **GASBS No. 33 – Nonexchange Transactions Overview**, **GASBS No. 34 – Financial Reporting Model Overview**, and **Additional Guidance for Preparation of GAAP Basis (GASBS No. 34) Fund Financial Statement Templates** sections of this Directive for additional preparation guidance.

5. Contact those listed in the **Questions** section of this Directive if additional guidance is required.
